

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 07-43

Introduced by Council President Boniface at the request of the County Executive
and, Council President Boniface and Council Member Shrodes

Legislative Day No. 07-25 Date September 11, 2007

AN ACT to repeal and re-enact, with amendments, Section 123-43.3.1, Harford County agricultural preservation tax credits, of Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to increase the local tax credit for properties in the County Agricultural District or subject to an Agricultural Preservation Easement to the County; and generally relating to agricultural tax credits.

By the Council, September 11, 2007

Introduced, read first time, ordered posted and public hearing scheduled

on: October 9, 2007

at: 6:30pm

By Order: Barbara J. O'Connor, Council Administrator

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on October 9, 2007, and concluded on October 9, 2007.

Barbara J. O'Connor, Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

Section 1. Be It Enacted By The County Council of Harford County, Maryland that Section 123-43.3.1, Harford County agricultural preservation tax credits, of Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended, be, and it is hereby, repealed and re-enacted, with amendments, all to read as follows:

Chapter 123. Finance and Taxation

Article II. Real Property Tax Credits

§ 123-43.3.1. Harford County agricultural preservation tax credits.

A. In accordance with the provisions of the Tax-Property Article, §9-314, of the Annotated Code of Maryland, there is hereby created a tax credit for county real property taxes on real property that, on or after July 1, 1996:

(1) Is located in the Harford County Agricultural District in accordance with the Harford County Agricultural Land Preservation Program under Chapter 60 of the Harford County Code; or

(2) Becomes subject to an agricultural preservation easement that has been conveyed to Harford County in accordance with the Harford County Agricultural Land Preservation Program, under Chapter 60 of the Harford County Code.

B.

(1) A property owner is not eligible for a tax credit for real property under Paragraph A(1) of this subsection and any such tax credit granted shall terminate if the property owner withdraws the property from the Harford County Agricultural District.

(2) A property owner who has been granted a property tax credit for real property under Paragraph A(1) of this subsection, and who subsequently withdraws the property from the Agricultural Preservation District, shall be liable for all property taxes that the owner would have been

1 liable for if a property tax credit had not been granted.

2 C. Amount of credit.

3 (1) The amount of a credit granted under §123-43.3.1A(1) of this section is the
4 lessor of:

5 (a) Fifty percent (50%) of the county real property tax for the property; or

6 (b) [Thirty-five dollars (\$35.00)] FIFTY DOLLARS (\$50) for each acre of
7 the property.

8 (2) The amount of a credit granted under §123-43.3.1A(2) of this section is the
9 lesser of:

10 (a) One hundred percent (100%) of the county real property tax for the
11 property; or

12 (b) [Thirty-five dollars (\$35.00)] FIFTY DOLLARS (\$50) for each acre of
13 the property.

14 Section 2. And Be It Further Enacted that this Act shall take effect 60 calendar days from the date
15 it becomes law and shall commence with the tax year beginning July 1, 2008.

EFFECTIVE: December 10, 2007

*The Council Administrator does hereby certify that
fifteen (15) copies of this Bill are immediately available for
distribution to the public and the press.*

Barbara J. O'Connor
Council Administrator

HARFORD COUNTY BILL NO. 07-43Brief Title Agriculture Preservation Tax Credits - County

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

Barbara J. O'Connor
Council Administrator

Date October 9, 2007**ENROLLED**

Billy Donora
Council President

Date October 9, 2007**BY THE COUNCIL**

Read the third time.

Passed: LSD 07-28

Failed of Passage: _____

By Order

Barbara J. O'Connor
Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 10th day of October, 2007 at 3:00 p.m.

Barbara J. O'Connor
Council Administrator

**BY THE EXECUTIVE**

David R. Craig
COUNTY EXECUTIVE

APPROVED: Date October 11, 2007**BY THE COUNCIL**

This Bill No. 07-43 having been approved by the Executive and returned to the Council, becomes law on October 11, 2007.

EFFECTIVE DATE: December 10, 2007

Barbara J. O'Connor
Barbara J. O'Connor,
Council Administrator